

Once again, I applaud the efforts of Director Golden and ask all my colleagues to join me in recognizing his steadfast commitment to serving our community.

#### INTRODUCTION OF THE CHARITABLE CONTRIBUTIONS GROWTH ACT

**HON. PHILIP M. CRANE**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 28, 2001*

Mr. CRANE. Mr. Speaker, today I am introducing legislation to help our charitable organizations and promote fairness in our tax code by encouraging charitable giving. This is one of three bills I am introducing today to correct certain peculiarities in the tax code that discourage charitable giving.

Many taxpayers today contribute to charitable organizations out of the goodness of their hearts and in the expectation that they will not be subject to federal income tax on their gifts. However, in some cases taxpayers suffer a reduction in the amount of their charitable deductions. For example, under current law itemizing taxpayers with incomes above a certain threshold (\$128,950 this year for a married couple filing jointly) suffer a phase-down in the total amount of charitable contributions they can take. The phase-down is at the rate of 3 percent of their itemized deductions for every \$1,000 over the threshold, up to a total in lost deductions of 80 percent. Thus, a taxpayer making a \$10,000 contribution and subject to this phase-down could lose up to \$8,000 in charitable deduction. This is part of the itemized deduction "haircut" administered as part of the 1986 Tax Reform Act.

Obviously, most individuals give to charity because the act of charity is a blessing for both the giver and the receiver. It is hard to imagine the individual who gives for the purpose of getting a tax deduction. Nevertheless, taxes can affect the amount an individual is willing to give. When the tax burden overall increases, individuals have less discretionary income and thus less income to give to charity. And when the effective price of charitable giving rises, which is exactly the consequence of the phase-down in itemized deductions, there is a disincentive to give.

The legislation I am introducing today is very simple. It excludes from the itemized deduction "haircut" all qualified charitable contributions. Qualified medical expenses, certain investment interest expense, and deductions for casualty losses already receive this treatment. Certainly charitable contributions should be treated no worse.

This legislation is good social policy because it provides additional, private resources to charitable organizations. It also helps to develop the strength of our social fabric by encouraging more individuals to become involved in their communities through charitable organizations. In many instances, individuals first become involved through financial contributions before applying their personal time, energy, and creativity.

This legislation is also good economic policy because charitable organizations help to build

up those on the paths to success while acting as an effective safety net to those in trouble or need. As welfare reform has taught us abundantly, given the right incentives and the proper assistance, almost every individual can evolve from being a ward of society to being a productive member.

And this legislation is sound tax policy. Whether we have an income tax or a consumption tax, one principle remains clear and unchanging. No one should be taxed on property given to someone else.

This legislation is an important step toward increasing the resources of our charitable organizations. I hope my colleagues will join me as co-sponsors. I hope President Bush will endorse this legislation as part of his faith-based program. And I hope it can find its way to his desk this year for his signature.

Charity benefits both the giver and the receiver in like proportions. The act of giving elevates the heart of the giver. The act of receiving elevates the condition of the recipient. Charity is thus a blessed act that should suffer no discouragement from something so mean as the tax code.

#### BLACK HISTORY MONTH

**HON. ADAM SCHIFF**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 28, 2001*

Mr. SCHIFF. Mr. Speaker, as we celebrate Black History Month, I would like to recognize several African American leaders from my district in California: Loretta Glickman Hillson, Ruby McKnight Williams and Ralph Riddle.

Loretta Glickman Hillson began her political career in the 1960s as President of the Human Relations Committee at Pasadena City College. As President of this organization, she led the fight to ensure equal access for all in the Rose Queen tryouts sponsored by the Tournament of Roses Association. Subsequently in 1978, Hillson became the first African American woman to become a member of the Tournament of Roses Association.

In 1977, Hillson became the first African American woman to be elected to the Pasadena City Council. After serving three years on the City Council, Hillson then became Pasadena's first African American vice-mayor. In 1982, Hillson won a momentous victory in the Pasadena mayoral election, once again breaking the color barrier by becoming the first African American woman to become Mayor of Pasadena. Hillson's selection as Mayor also marked the first time in the history of the United States, that a black woman became Mayor of a city with a population over 100,000. During her political career in Pasadena, Hillson was successful in making local government more accessible to residents in black neighborhoods, resulting in increased political activism and heightened interest in civil affairs among the black community.

Prior to beginning her political career, Hillson sang professionally with the New Christy Minstrels. She also spent several years as a choir director, English teacher and investment counselor. She is currently living in Lubbock, Texas with her husband Reverend

William B. Hillson, whom she married in 1991. Hillson's career paved the road for a more equal and representative government in Pasadena. Her strength and character will continue to be admired by generations to come.

Although Loretta Hillson certainly faced opposition and adversity during her tenure in city politics, many civil rights leaders of the past are responsible for the opportunities which African Americans like Hillson have enjoyed.

Rudy McKnight Williams is one of those leaders whose undaunting courage helped shape the society we live in today. Williams was born in 1894 in Topeka, Kansas, and as a young adult moved to California just as the Depression swept the nation. As a single woman in 1930, Williams had moved to California with the hope of becoming a kindergarten teacher as she had been in Topeka. Yet, the Pasadena school district denied employment to Williams because of her race. Although she faced an extremely segregated community with discriminatory laws, Williams refused to let her dreams be destroyed by racism and prejudice. Leaving her teaching career behind, Williams became a founding member of the Pasadena branch of the NAACP. She became a leader of the Civil Rights Movement in Southern California, petitioning for municipal and school employment, home ownership and access to public swimming pools for African Americans.

In addition to her work with the NAACP, Williams also volunteered with the League of Women Voters, and served as Commission Chairman of the Pasadena Recreation Commission. She was also President of the Tuesday Morning Club, The Women's Democratic Club, and the Interracial Women's Club. Yet, her greatest service was to the NAACP where she served for over 65 years, including two terms as President in 1959 and from 1969–1982. In addition, Williams served for six years as an advisor to the NAACP National Youth Work Committee. During Williams' leadership in the NAACP, the Pasadena branch backed two precedent-setting school integration cases in which Williams visited the U.S. Supreme Court to witness the decisions. Mrs. Williams was also involved in other organizations, including Co-Op Village, Citizens Urban Renewal Advisory Committee, Pasadena Head Start, and the Pasadena Commission on Human Needs and Opportunities. Williams remained active with the NAACP as President Emeritus of the NAACP Executive Board until her death in 1999.

Williams contributed much to the spirit of Pasadena. Her community activism and work with our youth will be sorely missed. Yet, Williams' legacy lives on as Pasadena pays her tribute in an annual awards banquet in her name honoring those who exhibit excellence in community service.

In addition to Loretta Glickman Hillson and Ruby McKnight Williams, I would like to honor Ralph Riddle, another Pasadena community leader who assisted in changing the Pasadena Police Department. Ralph Riddle was born on June 9, 1916 in Pasadena, California. He attended Pasadena High School and then completed his university education in Arizona. In 1942, Ralph joined the military and spent four years as an Army Sergeant stationed throughout the world. After returning to Pasadena,

Riddle joined the Pasadena Police Department on November 12, 1946, becoming the first African American police officer in the history of the Pasadena Police Department.

Although Riddle was assigned to various units within the Pasadena Police Department, his first love was community relations. Prior to the late 1960s, the Pasadena Police Department was without a community relations department. Under the leadership of Police Chief Bob McGowan, Riddle helped establish a community relations department and was subsequently chosen to lead the unit. In this position, Riddle acted as a liaison between the Pasadena Police Department and the African American community. He remained in this position until 1974, when he retired from the Pasadena Police Department and became the Pasadena City College security chief until the early 1980s. In addition to Riddle's community service efforts, he volunteered extensively with the Pasadena NAACP.

Although Mr. Riddle passed away in January of 1990, his life continues to touch the Pasadena community through his shining example and through the career of his daughter-in-law, Lt. Phlunte Riddle, the first African American Sergeant and First African American Lieutenant in the history of the Pasadena Police Department.

Mr. Speaker, I am pleased to participate in Black History Month as well as to pay tribute to Loretta Glickman Hillson, Ruby McKnight Williams and Ralph Riddle. I am extremely proud of the rich history in my district and of the leadership, humanity, and compassion exhibited by Mrs. Hillson, Mrs. Williams and Mr. Riddle. In closing, I would like to wish Loretta and Reverend Hillson the very best. To the family of Ruby McKnight Williams and Ralph Riddle, a grateful community gives thanks that both Ruby's and Ralph's lives touched so many. And to Lt. Phlunte Riddle, I wish you the very best in all your endeavors.

## BLACK HISTORY MONTH

### HON. ERIC CANTOR

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 28, 2001*

Mr. CANTOR. Mr. Speaker, February is a national celebration of the role of black Americans in all segments of life in the United States. It is a time to celebrate the achievement of blacks in every field from science and the arts to government and politics. February gives us a chance to reflect on how much black Americans have contributed to America and an opportunity to learn from the past in order to look confidently toward the future. Black history in the United States has been a proving ground for America's ideals and this month we celebrate our nation's diversity.

The story of black Americans is one of valor in the face of hardship. Because of the struggles they have endured, we have become better people. Through their sacrifice, we have become a better nation. All Americans must be reminded of their undying dedication to the ideals of freedom and liberty upon which our nation was founded. Their progress throughout American history is a true testament to the reality of the American dream.

## EXTENSIONS OF REMARKS

Understanding our past allows us to pursue a bright future as a diverse, but united nation. For this reason, I commend the deserved attention February brings to African-Americans who have shaped our history and who will be an integral part of our destiny. I seek the day when the tragic side of the black legacy in America can be laid to rest once and for all and applaud black Americans for their tremendous contributions to the history of our great nation.

### CENTRAL NEW JERSEY RECOGNIZES LARRY A. SHEFFIELD FOR HIS SERVICE TO OUR COMMUNITY

#### HON. RUSH D. HOLT

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 28, 2001*

Mr. HOLT. Mr. Speaker, today I recognize Larry Sheffield for his ongoing dedication to serving the diverse needs of Central New Jersey. I join with the Metropolitan Trenton African American Chamber of Commerce in recognizing the achievements Larry has made fighting prejudice as an active member of his community and a positive contributor to our society.

Mr. Sheffield is the President and CEO of Universal Consulting Group, Inc., a management consulting firm specializing in emerging, growth and ethnic markets. Prior to establishing the consulting group, Mr. Sheffield was responsible for managing practices in the New Jersey office of Goodrich and Sherwood.

Throughout his distinguished career, Larry Sheffield has been a tireless advocate for Central New Jersey's diverse communities. Mr. Sheffield is an active member in many local professional and community organizations. Larry's achievements have won him praise from such organizations as the Jaycee's, the Harlem YMCA and the Boys Club of America.

Once again, I applaud the efforts of Larry Sheffield and ask my colleagues to join me in recognizing his steadfast commitment to serving our community.

### IN SUPPORT OF THE CHARITABLE GIVING TAX RELIEF ACT

#### HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 28, 2001*

Mr. CRANE. Mr. Speaker, today I am introducing legislation entitled the "Charitable Giving Relief Act". This is one of three bills I am introducing today to correct certain anomalies in the tax code that discourage charitable giving.

Specifically, this bill will allow nonitemizers to deduct 100 percent of any charitable contributions up to the amount of the standard deduction. Under current law, while nonitemizers receive the standard deduction, only itemizers can take a deduction for their charitable contributions.

Non-itemizers are predominantly low- and middle-income taxpayers who as a group give generously to charitable causes. However, lacking a specific deduction for their charitable contributions, there can be no question that they face a disincentive to making charitable contributions relative to itemizers, who tend to be upper-middle income and upper-income taxpayers. This certainly appears unfair. But, more importantly, it means charitable organizations supported predominantly by lower-income individuals are even more strapped for financial support than they need be. For example, churches serving lower-income communities have fewer resources to address the needs of their congregations as a result of this disincentive.

I introduced similar legislation in the 106th Congress, and 149 Members signed on as cosponsors. I have made two important changes to last year's bill, however. First, taxpayers would now be able to deduct the full amount of their contribution, rather than only half. And, second, to prevent certain individuals from gaming the system I limit the amount a non-itemizer can take to the amount of the standard deduction.

Along with the two other bills I am introducing today preserving the charitable deduction against the itemized deduction phase-down and allowing IRA rollovers to charity, we have an excellent opportunity to advance sound tax policy and sound social policy by returning to our Nation's historical emphasis on private activities and personal involvement in the well-being of our communities. These bills will significantly increase the resources available to our charitable organizations.

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### A TRIBUTE TO MR. H. LEE DIXSON

#### HON. JERRY LEWIS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 28, 2001*

Mr. LEWIS of California. Mr. President, today I recognize an outstanding civil servant, Mr. H. Lee Dixon, who has served with distinction for the past seven years for the Secretary of the Navy as the Assistant Deputy Commandant for Programs and Resources under the Commandant of the Marine Corps and as the Fiscal Director of the Marine Corps. It is a privilege for me to recognize his many outstanding achievements in this capacity and to commend him for a career spanning more than 35 years of superb service to the Department of the Navy, the Congress, and our great Nation as a whole.

During his tenure as Assistant Deputy Commandant for Programs and Resources and as Fiscal Director, which began in March 1994, Mr. Dixon has provided Members of the Senate Appropriations Committee, as well as our professional and personal staffs with timely and accurate support regarding United States